

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:

LEHMAN BROTHERS HOLDING INC. et al,

Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)

Debtors.

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**DECLARATION OF MIGUEL MARIO ROSENTAL IN SUPPORT OF
CREDITOR CHAUNY S.A.'s OPPOSITION TO DEBTOR'S FORTIETH
OMNIBUS OBJECTION TO CLAIMS**

I, Miguel Mario Rosental, hereby declare as follows:

1. I am a resident and citizen of Argentina. I am the General Manager of Chauny S.A., ("Chauny") a corporation formed in the Republic of Uruguay whose principal offices are located at Rincon 487-OF 601, Montevideo, 110000, Uruguay. I have personal knowledge of the facts set forth in this declaration.

2. I submit this declaration in support of Chauny's Opposition to Lehman Brother's ("Lehman") Fortieth Omnibus Objection to Claims (Late Filed Claims).

3. By Notice dated September 13, 2010, this Court disallowed and expunged Chauny's claim believing that Chauny failed to file its claim on or before September 22, 2009 pursuant to the terms and conditions of this Court's July 2, 2009 order.

4. On January 15, 2009, on behalf of Chauny I executed in proper form the Proof of Claim Form B 10 (Official Form 10) (12/07) (the “Form”).

5. On January 16, 2010, I caused the Form to be sent via DHL overnight courier to Lehman Brothers Inc. Claim Processing in care of Epic Bankruptcy Solutions, LLC (“Epic”) located at 10300 SW Allen Blvd, Beaverton, Oregon 97500 pursuant to the DHL Tracking Receipt attached herein.

6. Lehman acknowledged receipt of the Form on January 19, 2009. The receipt is attached herein. The Court assigned Bankruptcy Claim number 1110 to Chauny’s claim.

7. Moreover, Linda Black, Project Coordinator at Epic wrote on May 28, 2009 to Manuel Portela a Barclays employee how handled Chauny business. Black acknowledged receipt of the Claim on January 19, 2009. The email is attached herein.

8. Ms. Black wrote to Portela because he acted for Chauny with respect to its investments with Lehman Brothers and other financial institutions.

9. The inference is plain that Epic confused the Claim with another.

10. Claim Number 34873 that Epic assigned to Chauny and that Epic records as having been filed on September 24, 2009 obviously belongs to

